

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 14TH AUGUST 2007 / 23RD SRAVANA 1929

WP(C).No. 24629 of 2007(F)

PETITIONER:

S.M.M. STEEL RE - ROLLING MILLS PVT.LTD
UNIT II, 358/2, NEW INDUSTRIAL DEVELOPMENT AREA
KANJIKODE, PALAKKAD - 678 621
REPRESENTED BY ITS ACCOUNTS MANAGER -
MR.SHAJI MATHEW.

BY ADV. SRI.A.KUMAR

RESPONDENTS:

1. DEPUTY COMMISSIONER,
DEPT OF COMMERCIAL TAXES,
PALAKKAD.
2. INTELLIGENCE OFFICER, SQUAD NO.IV,
COMMERCIAL TAXES, PALAKKAD.
3. THE INSPECTING ASST.COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

BY G.P. SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 14/08/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

.....
W.P.(C) No.24629 of 2007
.....

Dated this the 14th day of August, 2007.

JUDGMENT

Since the petitioner has filed revision against penalty order, though with a small delay of three weeks, there will be stay against recovery of penalty levied under Ext.P3 till disposal of revision petition on petitioner remitting rupees one lakh fifty thousand within one month from now. The petitioner can make payment to the Assessing Officer and produce receipt before the Revenue Recovery authorities to keep the RR pending till disposal of revision petition. The revisional authority is directed to take up the delay condonation petition first, consider the same and if delay is condoned, to dispose of the revision after hearing the petitioner within three months from date of making payment as above.

W.P. is disposed of as above.

Issue photocopy today itself.

C.N.RAMACHANDRAN NAIR
Judge

pms